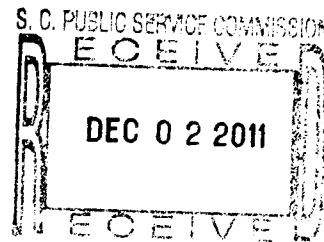


# ELLIS:LAWHORNE

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December 1, 2011



**VIA U.S. MAIL SERVICE**

The Honorable Jocelyn G. Boyd  
Clerk  
**South Carolina Public Service Commission**  
Post Office Drawer 11649  
Columbia, South Carolina 29211

RE: Application of Applewood Communications Corporation to  
Provide Resold Interexchange Telecommunications Services  
Throughout the State of South Carolina and for Alternative  
Regulation  
**Docket No. 2011-318-C, ELS File #1340-11441**

Dear Jocelyn:

At the hearing in this Docket, the Hearing Examiner presented a series of issues regarding the financial statements of the Applicant. Attached hereto for filing as a late-filed hearing exhibit and under seal are corrected financial statements for the Applicant, as well as a document explaining the year-end accounting adjustments made to those financial statements.

The Applicant believes that the corrected financial statements and the explanation of the accounting adjustments made thereto resolve the issues presented by the Hearing Examiner.

Please contact me if you have any questions or need further information.

Sincerely,

A handwritten signature in dark ink, appearing to read "J. J. Pringle, Jr." with a checkmark to the right.

John J. Pringle, Jr.

JJP/cr  
Attachment

cc: Josh M. Minges, Esq. (letter only via electronic mail service)  
C. Lessie Hammonds, Esq. (via hand-delivery)  
Mr. Courtlandt G. Miller (letter only via electronic mail service)